Subject No. 8.

PRINCIPLES AND PRACTICE OF CO-OPERATION (*Junior*).

1. The Co-operative movement; its origin and nature; Raiffeissen Societies, Schulze Delitzch Societies and Rochdale Pioneers.

2. The origin and development of the movement in India with special reference to Mysore.

3. The Mysore Co-operative Regulation, VII of 1918, and the rules thereunder*.

4. Formation, constitution, working and winding up of primary societies with special reference to credit and stores societies:—

(*a*) Rural Credit Society; Agricultural indebtedness; the village sahukar unlimited liability; conditions necessary to make a society Co-operative Place of thrift in the movement.

(*b*) The Urban Co-operative Bank; Share system; difference between urban banks and village societies; societies for weavers and artisans; Home savings boxes.

(*c*) Co-operative Stores; objects of consumer's societies. Business principles — Wholesale buying. System of sale (a) sale at current market rates (b) sales for cash (c) sales to non-members. Dividends on purchases. Division of profits and dividends on purchases.

(*d*) Co-operation in Agriculture; Societies for the supply of agricultural implements, seeds and manures — The dairy societies and milk-selling societies— Co-operative use of agricultural machinery. Combination of supply work with credit. Co-operative sale societies for agricultural produce — Cotton sale societies in Bombay and areca-sale societies in Malnad.

5. Different kinds of loans — Precautions in their grant and recovery.

6. Co-operative Propaganda Institutes; Necessity for education in Co-operation — Practical training for boys in School and College Societies.

7. Cheques; their drawing, endorsing, honouring and dis-honouring, rights and liabilities of parties on cheques.

8. Filling up blank forms of share, loan and provident fund applications, simple loan, mortgage, cash credit and overdraft bonds.

9. Double entry—Its meaning— the columnar Cash book and subsidiary books — posting balancing Trial Balance adjustment Final accounts.

10. Member's register; share, deposit, loan, credit sales, dividend, cash credit and other ledgers; pass books. Stock book.

11. Reconciliation statement; Receipts and payments; Interest and Penal interest Dividend; Bonus.

	Maximum.
One paper of 2 hours on paras 1-6 (both inclusive) ...	100
One paper of 2 hours on paras 7-11 (both inclusive) ...	100

* Among the text-books that might be prescribed "Handbook of Departmental Circulars" issued by the Department of Co-operation in Mysore might be included.

PRINCIPLES AND PRACTICE OF CO-OPERATION (*Senior*).

1. The place of Co-operation in modern social organisation.

2. A comparative study of the leading features of the movement in India with those of other countries like Denmark, England, Germany, France and Japan.

3. The Co-operative Act of India and the rules thereunder. Bye-laws and their formation; filing suits and execution of Decrees; Limitation Act; the law relating to Hundies, Bills of Exchange, cheques, pronotes and I. O. U's.

4. Classification of Primary Societies, formation, constitution, working and winding up of Provincial Banks, District Banks, Federations and Unions.

5. The problem of a Central Co-operative Apex Bank for India and Land Mortgage Banks in India.

6. Departmental and self-balancing system of accounts, branch accounts, tabular Book-keeping. Hire purchase and instalment systems. Sale or return of goods, investments. Income and expenditure statement. Preparation of books for audit; valuation of stock and other assets. Secret reserves.

7. Auditing—Aims, audit notes; continuous and annual audits; valuation and verification of assets and liabilities; Auditor's rights, duties and responsibilities, scrutiny of a balance sheet.

8. Duties and responsibilities of Directors, Managers, Secretaries and Assistants. General system of control and internal check.

9. Preparation for Committee, Board and general meetings, agenda, minutes and reports; proxies; rights and responsibilities of a Chairman: procedure at meetings.

	Maximum.
One paper of 3 hours on paras 1, 2, 3, 4 and 5 ...	100
One paper of 3 hours on paras 6-9 (both inclusive) ..	100

GENERAL SECRETARIAT.

Special Wards in Hospitals and Dispensaries.

READ—

Government Order No. L. 3886-3959—Med. 32-22-2, dated the 25th November 1922, prescribing the scale of fees leviable in Hospitals and Dispensaries in the Cities of Bangalore and Mysore and the Kolar Gold Fields.

ORDER NO G. 7723-7772—MED. 185-29-3, DATED 31ST DECEMBER 1929.

The Senior Surgeon in Mysore states that the scale of fees now levied from Indian patients for the occupation of Special Wards and in Hospitals namely, Rs. 5 a day for a first class patient and Rs. 2-8-0 a day for a second class patient, is incommensurate with the cost actually involved for their maintenance and treatment and that it may be raised to Rs. 8 and 4 as in the case of European patients. Government agree with the Senior Surgeon and direct in modification of the order read above that with effect from the 1st January 1930 the following rates of fees be levied from all patients occupying Special Wards in Hospitals:—

First Class Patient.—One who wishes to occupy a whole room for himself Rs. 8 a day.

Second Class Patient.—One who is willing to share a room with another patient Rs. 4 a day.

R. RANGA RAO,
General Secretary to Government.